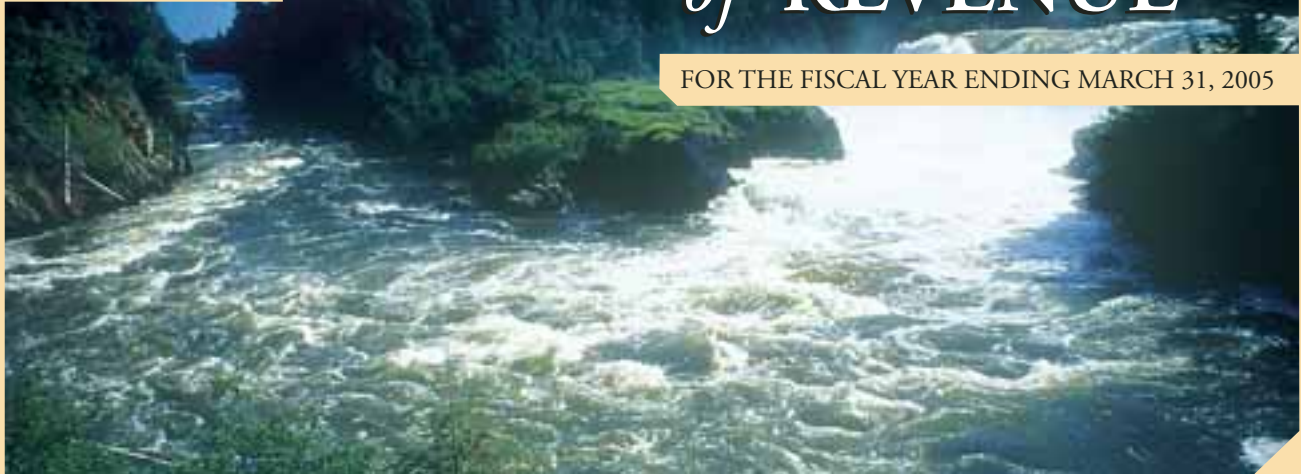




MANITOBA 2004

ESTIMATES *of* REVENUE

FOR THE FISCAL YEAR ENDING MARCH 31, 2005



TODAY'S CHALLENGES
TOMORROW'S OPPORTUNITIES



2004
MANITOBA
ESTIMATES OF
REVENUE

FOR THE FISCAL YEAR

ENDING MARCH 31, 2005

AS PRESENTED TO THE

SECOND SESSION,

THIRTY-EIGHTH LEGISLATURE



THE HONOURABLE
GREGORY F. SELINGER
MINISTER OF FINANCE

INTRODUCTION

The Manitoba Estimates of Revenue for the Fiscal Year Ending March 31, 2005 detail the revenue projections of the government as presented in The 2004 Manitoba Budget. Estimates of expenditure for the same period are detailed in a separate document, Manitoba Estimates of Expenditure for the Fiscal Year Ending March 31, 2005.

Prior Year Estimates of Revenue

In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates figures may be necessary. These adjustments may reflect organizational changes, as well as any other adjustments that may be required to ensure comparability. Normally, the total of the previous year's estimates of revenue do not change as a result of these adjustments. However, beginning in 2004/05, the province's accounting policy has been changed to allow for capitalization of infrastructure, in accordance with the Canadian Institute of Chartered Accountants (CICA) public sector accounting standards. Under this accounting policy change, third party recoveries of capital asset acquisition costs previously shown in the 2003 Manitoba Estimates of Revenue under the heading "Government of Canada" are now shown separately as "Less: Third Party Recoveries" under the related infrastructure budget authority in the 2004 Manitoba Estimates of Expenditure for Part B - Capital Investment. As a result, the 2003/04 figures have been adjusted in these revenue estimates to reflect this change and the departmental reorganization that occurred in November 2003.

Categorization of Revenues

Revenues are grouped by the three major sources: Taxation, Other Revenue and Government of Canada. Within each of these major sources, additional information is provided on the department responsible for collection and the type of revenue.

Estimates Supplement

Additional detail on estimates of revenue is available in the Supplementary Information for Legislative Review document that is prepared annually by the Department of Finance in order to assist Members of the Legislative Assembly in their review of the revenue estimates.

SUMMARY — ESTIMATES OF REVENUE

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	CHANGE FROM 2003/04 %	ESTIMATES OF REVENUE 2003/04 \$ (000s)*
1. TAXATION	4,338,528.6	8.0	4,015,397.6
2. OTHER REVENUE	784,861.4	(0.7)	790,534.9
3. GOVERNMENT OF CANADA	2,447,182.8	(2.0)	2,496,200.2
TOTAL REVENUE	7,570,572.8	3.7	7,302,132.7

*** RECONCILIATION STATEMENT**
\$ (000s)

Printed Estimates of Revenue 2003/04	7,313,882.7
Restatement of Capital Expenditures:	
- Less: To Part B - Capital Investment	(11,750.0)
Estimates of Revenue 2003/04 (Adjusted)	<u>7,302,132.7</u>

DETAILS — ESTIMATES OF REVENUE

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
1. TAXATION		
FINANCE		
(a) Individual Income Tax	1,788,250.0	1,703,000.0
(b) Corporation Income Tax	313,000.0	270,200.0
(c) Corporation Capital Tax	153,500.0	148,300.0
(d) Gasoline Tax	157,700.0	161,900.0
(e) Insurance Corporations Tax	52,500.0	44,973.4
(f) Land Transfer Tax	21,000.0	14,100.0
(g) Levy for Health and Education	280,800.0	263,400.0
(h) Mining Claim Lease Tax	72.0	72.0
(i) Mining Tax	57,230.0	17,000.0
(j) Motive Fuel Tax	77,600.0	69,400.0
(k) Retail Sales Tax	1,154,300.0	1,057,800.0
(l) Revenue Act, 1964, Part I	73,400.0	69,000.0
(m) Tobacco Tax	203,700.0	190,400.0
(n) Environmental Protection Tax	3,200.0	3,000.0
	<u>4,336,252.0</u>	<u>4,012,545.4</u>
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES		
(a) Oil and Natural Gas Tax	2,276.6	2,852.2
	<u>2,276.6</u>	<u>2,852.2</u>
TOTAL TAXATION	<u><u>4,338,528.6</u></u>	<u><u>4,015,397.6</u></u>

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
2. OTHER REVENUE		
LEGISLATIVE ASSEMBLY		
(a) Auditor General's Office Fees	320.0	323.8
(b) Sundry	12.0	12.0
	332.0	335.8
EXECUTIVE COUNCIL		
(a) Sundry	0.2	0.2
ABORIGINAL AND NORTHERN AFFAIRS		
(a) Sundry	72.0	54.0
ADVANCED EDUCATION AND TRAINING		
(a) Fees	322.5	322.5
(b) Sundry	1,102.0	460.0
	1,424.5	782.5
AGRICULTURE, FOOD AND RURAL INITIATIVES		
(a) Fees	2,462.7	2,278.5
(b) Sundry	51.7	57.0
	2,514.4	2,335.5
CIVIL SERVICE COMMISSION		
(a) Sundry	141.2	139.9
CONSERVATION		
(a) Clean Environment Commission Cost Recovery	284.7	-
(b) Environment Fees and Sundry	495.2	497.6
(c) Forestry Fees and Sundry	8,179.8	6,821.1
(d) Land Information Sales and Fees	2,096.8	2,110.9
(e) Licence Sales by Vendors	6,678.2	5,727.2
(f) Parks Fees	10,042.6	9,401.4
(g) Regional Operations Fees and Cost Recovery	1,132.4	908.3
(h) Wildlife Sundry	74.0	39.0
(i) Sundry	323.3	303.3
	29,307.0	25,808.8

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
2. OTHER REVENUE Continued		
CULTURE, HERITAGE AND TOURISM		
(a) Hudson's Bay History Foundation	815.5	815.5
(b) Information Resources Fees	231.7	231.7
(c) Manitoba Film Classification Board Fees	483.3	429.8
(d) Provincial Archives Fees	125.1	125.1
(e) Statutory Publications Fees	388.8	503.8
(f) Sundry	322.9	307.9
	2,367.3	2,413.8
EDUCATION, CITIZENSHIP AND YOUTH		
(a) Fees	844.2	843.2
(b) Sundry	369.6	326.1
	1,213.8	1,169.3
ENERGY, SCIENCE AND TECHNOLOGY		
(a) Sundry	14.8	23.5
FAMILY SERVICES AND HOUSING		
(a) Children's Special Allowance Recoveries	5,300.0	7,100.0
(b) Cost Recovery from Municipalities	1,378.4	-
(c) Income Assistance Recoveries	7,020.0	6,110.0
(d) Levy for Local Government Welfare Purposes in Unorganized Territory	210.0	210.0
(e) Sundry	1,456.6	968.9
	15,365.0	14,388.9
FINANCE		
(a) Automobile Injury Appeals Commission Cost Recovery	1,227.0	667.9
(b) Claimant Advisor Office Cost Recovery	468.3	430.9
(c) Consumer Affairs Fees	1,628.1	1,274.2
(d) Insurance Act Fees and Cost Recovery	927.7	814.0
(e) Public Utilities Board Cost Recovery	1,373.0	1,373.0
(f) Refund of Prior Years' Expenditures	11,000.0	2,000.0
(g) Trust and Loan Fees	265.0	265.0
(h) Sundry	1,742.2	388.3
	18,631.3	7,213.3
HEALTH		
(a) Sundry	3,191.9	2,970.6

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
2. OTHER REVENUE Continued		
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES		
(a) Minerals Royalties and Fees	2,478.5	2,558.5
(b) Petroleum Royalties and Fees	2,952.5	3,004.3
(c) Sundry	189.0	139.0
	5,620.0	5,701.8
INTERGOVERNMENTAL AFFAIRS AND TRADE		
(a) Cost Recovery from Municipalities	7,907.4	7,197.7
(b) Cost Recovery from New Brunswick	22.8	-
(c) Fees	542.7	472.7
(d) Sundry	76.8	50.2
	8,549.7	7,720.6
JUSTICE		
(a) Cost Recovery from City of Winnipeg	501.4	479.8
(b) Cost Recovery from Municipalities	2,374.4	2,059.7
(c) Cost Recovery from Victims Assistance Trust Fund	2,915.2 (1)	1,301.1
(d) Escheats to the Crown	50.0	50.0
(e) Fines and Costs	21,429.8	11,534.6
(f) Law Fees	5,990.1	5,562.0
(g) Sundry	1,496.0	1,545.9
	34,756.9	22,533.1
LABOUR AND IMMIGRATION		
(a) Cost Recovery from Workers Compensation Board	6,700.0	6,285.0
(b) Fees	3,965.9	3,869.9
(c) Sundry	75.0	75.0
	10,740.9	10,229.9
TRANSPORTATION AND GOVERNMENT SERVICES		
(a) Automobile and Motor Carrier Licences and Fees	85,853.0	74,556.3
(b) Cost Recovery from Municipalities and Other Third Parties	1,500.0	1,500.0
(c) Drivers' Licences	17,916.1	14,416.1
(d) Licence Suspension Appeal Board Fees	100.0	100.0
(e) Rentals from Various Government Properties	1,396.4	1,396.4
(f) Taxicab Licences and Fees	200.0	200.0
(g) Sundry	1,622.1	1,861.3
	108,587.6	94,030.1

1. Represents an amount equivalent to the authority included in the 2004/05 Estimates of Expenditure for various victims assistance expenditures. The actual level of 2004/05 victims assistance expenditures will determine the actual amount of funds transferred from the Victims Assistance Trust Fund to revenue.

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
2. OTHER REVENUE Continued		
WATER STEWARDSHIP		
(a) Cost Recovery from Municipalities	975.0	925.0
(b) Drinking Water Fees	101.8	8.8
(c) Fisheries Fees and Sundry	313.0	313.0
(d) 1997 Flood Proofing Program	90.6	123.7
(e) Water Power Rentals	100,000.0	93,783.7
(f) Water Resources Sundry	592.8	204.1
	102,073.2	95,358.3
EMERGENCY EXPENDITURES		
(a) Sundry	25.0	25.0
CROWN CORPORATIONS/ENTITIES		
(a) Manitoba Lotteries Corporation	232,000.0	259,500.0
(b) Manitoba Liquor Control Commission	187,000.0	173,300.0
(c) Manitoba Hydro	-	52,000.0
(d) Special Operating Agencies		
Civil Legal Services	200.0	200.0
Companies Office	1,500.0	800.0
Fleet Vehicles Agency	1,500.0	1,500.0
Land Management Services	250.0	250.0
Manitoba Securities Commission	7,000.0	5,700.0
Materials Distribution Agency	400.0	400.0
The Property Registry	5,600.0	3,500.0
Vital Statistics Agency	75.0	-
	435,525.0	497,150.0
SALE OF GOVERNMENT ASSETS		
(a) Government Departments	4,407.7	150.0
	784,861.4	790,534.9
TOTAL OTHER REVENUE	784,861.4	790,534.9

SOURCE	ESTIMATES OF REVENUE 2004/05 \$ (000s)	ESTIMATES OF REVENUE 2003/04 \$ (000s)
3. GOVERNMENT OF CANADA		
EQUALIZATION	1,435,800.0	1,387,900.0
CANADA HEALTH AND SOCIAL TRANSFERS (CHST)	804,800.0	763,500.0
CANADA HEALTH AND SOCIAL TRANSFER SUPPLEMENT (CHSTS)	-	163,600.0
HEALTH REFORM FUND	55,000.0	36,400.0
OTHER HEALTH FUNDS	42,100.0 (2)	32,400.0
OTHER		
(a) Aboriginal and Northern Affairs	100.0	100.0
(b) Advanced Education and Training	67,833.3	71,980.5
(c) Agriculture, Food and Rural Initiatives	6.0	47.0
(d) Conservation	151.0	151.0
(e) Culture, Heritage and Tourism	577.1	577.1
(f) Education, Citizenship and Youth	7,020.2	6,164.2
(g) Family Services and Housing	4,096.2	3,931.6
(h) Finance	2,200.0	2,200.0
(i) Health	4,410.1	4,410.1
(j) Healthy Child Manitoba	-	68.7
(k) Industry, Economic Development and Mines	212.0	212.0
(l) Intergovernmental Affairs and Trade	392.1	382.2
(m) Justice	11,669.4	11,764.3
(n) Labour and Immigration	7,067.6	6,466.9
(o) Transportation and Government Services	3,322.8	3,519.6
(p) Promotion of Official Languages	425.0	425.0
	109,482.8	112,400.2
TOTAL GOVERNMENT OF CANADA	2,447,182.8	2,496,200.2

2. Includes federal special purpose funding for primary health care transition, diagnostic and other medical equipment and public health and immunization.